

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.205 Sales for Transfer Incident to Service

**TITLE 86: REVENUE
PART 130
RETAILERS' OCCUPATION TAX**

Section 130.205 Sales for Transfer Incident to Service

- a) Sales of tangible personal property to a purchaser, who transfers the ownership of or title to the tangible personal property to others in connection with his sale of other tangible personal property or in connection with his furnishing of service for which he makes a charge, are sales of tangible personal property to such purchaser for resale. This is the case unless the purchaser is a de minimis serviceman who has elected to handle his Service Occupation Tax liability in the manner provided at Section 2(g) of the Service Occupation Tax Act [35 ILCS 115/2(g)]. Sales of tangible personal property to such de minimis servicemen are generally subject to Retailers' Occupation Tax.
- b) For specific information concerning the tax on persons engaged in the business of making sales of service, see the regulations pertaining to the Service Occupation Tax Act (86 Ill. Adm. Code 140).

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)